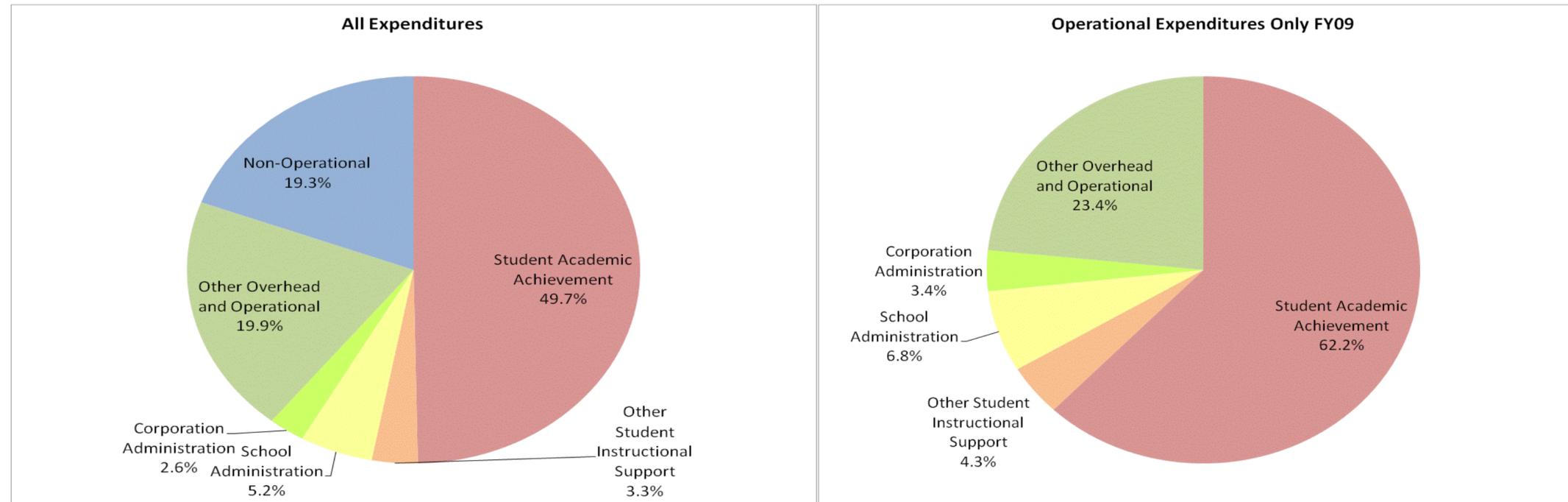


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Whitley Co Cons Schools (8665)**

Whitley Co Cons Schools (8665)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$14,620,191	52.4%	\$19,089,227	53.7%	\$17,608,198	50.2%	\$18,230,380	49.7%
Student Instructional Support	\$2,226,318	8.0%	\$2,831,801	8.0%	\$3,104,064	8.9%	\$3,112,049	8.5%
Overhead and Operational	\$6,112,243	21.9%	\$7,355,292	20.7%	\$7,603,896	21.7%	\$8,244,949	22.5%
Nonoperational	\$4,921,678	17.7%	\$6,281,536	17.7%	\$6,750,175	19.2%	\$7,088,645	19.3%
Grand Total	\$27,880,429		\$35,557,856		\$35,066,333	3%	\$36,676,023	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	60.4%	61.6%	59.1%	58.2%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Whitley Co Cons Schools (8665)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$537,478			
	11100 Regular Programs; Elementary	\$4,581,481	\$4,044,114	\$4,989,489	\$5,431,691	19%	34%	9%
	11200 Regular Programs; Middle/Junior High	\$2,275,660	\$2,387,249	\$2,874,241	\$3,331,779	46%	40%	16%
	11300 Regular Programs; High School	\$2,280,971	\$2,479,518	\$2,870,743	\$3,428,831	50%	38%	19%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$87,327	\$80,487			-8%
	11420 Vocational Education; Agriculture B	\$131,240	\$81,558	\$100,327	\$113,157	-14%	39%	13%
	11450 Vocational Education; Consumer and Homemaking	\$140,821	\$161,452	\$219,622	\$255,117	81%	58%	16%
	11470 Vocational Education; Business Education	\$5,424	\$1,079	\$1,704	\$2,489	-54%	131%	46%
	11510 Vocational Education; Cooperative Education	\$55,375	\$127,312	\$204,951	\$241,453	336%	90%	18%
	11630 Regular Programs; Alternative Education Programs; High School	\$35,265	\$13,499	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$23,988	\$9,159	\$39,152	\$41,583	73%	354%	6%
	12350 Physical Impairment; Homebound	\$14,372	\$1,762	\$6,283	\$11,565	-20%	> 500%	84%
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$2,491			
	12710 Equal Opportunity At Risk	\$1,332	\$0	\$58	\$0	-100%		-100%
	12810 Special Education Preschool	\$0	\$73,886	\$104,513	\$122,317		66%	17%
	12900 Other Special Programs	\$473,450	\$1,302,119	\$1,674,821	\$1,867,997	295%	43%	12%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$6,268	\$9,664	\$0	\$0	-100%	-100%	
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$4,178	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$33,575	\$19,409	\$9,437	\$15,682	-53%	-19%	66%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$2,536	\$3,490	\$2,580		2%	-26%
	14300 Summer School Programs; High School	\$114,497	\$54,110	\$21,003	\$19,989	-83%	-63%	-5%
	16200 Preventive Remediation	\$208,735	\$316,484	\$431,599	\$503,615	141%	59%	17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$104,219	\$332,397	\$154,439	\$89,779	-14%	-73%	-42%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$549,483	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$0	\$12,125	\$30,794	\$31,980		164%	4%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$126,053	\$11,509	\$13,334	\$5,392	-96%	-53%	-60%
	22130 Improvement of Instruction; Instructional Staff Training	-\$116,357	\$60,771	\$32,342	\$23,308		-62%	-28%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$7,184	\$9,712	\$7,990		11%	-18%
	22220 Library/Media Services; School Library	\$287,119	\$291,708	\$341,540	\$381,119	33%	31%	12%
	22230 Library/Media Services; Audiovisual	\$99,701	\$16,793	\$11,527	\$15,148	-85%	-10%	31%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$15,503	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$174,840	\$147,689	\$210,599	\$254,839	46%	73%	21%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$90,357	\$91,555	\$299,534	\$461,198	410%	404%	54%
	22360 Instruction, Related Technology; Network Support	\$0	\$788,925	\$776,927	\$779,254		-1%	0%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$26,475	\$32,293	\$31,543	\$32,727	24%	1%	4%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$191,518	\$214,429	\$229,058	\$137,345	-28%	-36%	-40%
	26497 2007 Account Code - Teachers Retirement Fund	\$549,679	\$766,627	\$325,552	\$0			
Student Academic Achievement Total		\$12,485,223	\$13,858,915	\$16,105,660	\$18,230,380	46%	32%	13%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$1,226	\$0	\$0		-100%	
	21120 Attendance and Social Work Services; Attendance Services	\$55,334	\$20,660	\$29,952	\$29,702	-46%	44%	-1%
	21130 Attendance and Social Work Services; Social Work Services	\$3,927	\$0	\$1,630	\$2,899	-26%		78%
	21210 Guidance Services; Service Area Direction	\$34	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$491,214	\$439,780	\$596,561	\$672,302	37%	53%	13%
	21230 Guidance Services; Appraisal Services	\$22,090	\$29,285	\$32,465	\$33,713	53%	15%	4%
	21320 Health Services; Medical Services	\$0	\$110	\$30	\$30		-73%	0%
	21340 Health Services; Nurse Services	\$63,510	\$115,407	\$159,215	\$210,620	232%	83%	32%
	21390 Health Services; Other Health Services	\$34,177	\$3,333	\$3,596	\$4,384	-87%	32%	22%
	21410 Psychological Services; Service Area Direction	\$0	\$60,421	\$76,847	\$89,941		49%	17%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$106,223	\$137,787	\$155,335		46%	13%
	24100 Office of The Principal	\$1,170,465	\$1,456,333	\$1,713,452	\$1,837,848	57%	26%	7%
	24900 Other Support Services, School Administration	\$17,120	\$24,395	\$29,871	\$75,275	340%	209%	152%
Student Instructional Support Total		\$1,857,873	\$2,257,173	\$2,781,405	\$3,112,049	68%	38%	12%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$84,507	\$39,007	\$54,665	\$52,232	-38%	34%	-4%
	23150 Board of Education; Legal Services	\$18,074	\$33,198	\$36,292	\$20,020	11%	-40%	-45%
	23160 Board of Education; Promotion Expenses	\$3,268	\$2,679	\$6,797	\$6,655	104%	148%	-2%
	23210 Executive Administration; Office of The Superintendent	\$276,291	\$283,038	\$333,586	\$380,821	38%	35%	14%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$8,000	\$8,097	\$8,132		2%	0%
	25110 Fiscal Services; Office of The Business Manager	\$109,726	\$65,541	\$87,022	\$105,311	-4%	61%	21%
	25120 Fiscal Services; Service Area Direction	\$42,709	\$43,198	\$54,982	\$61,036	43%	41%	11%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$23,985	\$32,460	\$40,473	\$46,402	93%	43%	15%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Whitley Co Cons Schools (8665)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25150 Fiscal Services; Payroll Services	\$30,031	\$34,541	\$39,651	\$42,636	42%	23%	8%
	25160 Fiscal Services; Financial Accounting	\$4,886	\$8,695	\$8,192	\$8,430	73%	-3%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$1,780	\$3,227	\$4,358	\$4,072	129%	26%	-7%
	25195 Other Fiscal Services; Bank Account Service Charge	\$200	\$0	\$8,708	\$8,117	> 500%		-7%
	25199 Other Fiscal Services; Other	\$0	\$0	\$199	\$0			-100%
	25300 Printing, Publishing, and Duplicating Services	\$44,848	\$60,619	\$58,454	\$65,416	46%	8%	12%
	25710 Personnel Services; Supervision of Personnel Services	\$47,377	\$72,206	\$32,529	\$592	-99%	-99%	-98%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$20,987	\$43,527			107%
	25750 Personnel Services; Health Services	\$3,136	\$5,402	\$1,826	\$8,543	172%	58%	368%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$250	\$1,930			> 500%
	25890 Other Technology Services	\$0	\$0	\$23,581	\$50,771			115%
	25920 Ditch Assessments	\$1,051	\$784	\$0	\$190	-82%	-76%	
	25940 Settlements	\$0	\$0	\$0	\$5,000			
	25950 Other Assessments	\$0	\$8,280	\$96	\$937		-89%	> 500%
	25990 Other Support Services, Central	\$40,597	\$23,115	\$24,235	\$25,394	-37%	10%	5%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$47,331	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,933,604	\$2,184,058	\$2,604,200	\$2,848,000	47%	30%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$103,615	\$96,911	\$112,521	\$112,622	9%	16%	0%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$279,678	\$413,714	\$476,221	\$413,328	48%	0%	-13%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$528	\$1,825	\$1,475	\$0			
	26499 2007 Account Code - Other	\$75,200	\$158,829	\$77,865	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,901	\$5,725	\$6,102	\$3,182	-18%	-44%	-48%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$11,515	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$159,543	\$239,724	\$159,860	\$170,296	7%	-29%	7%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$51,202	\$25,689	\$32,017	\$26,124	-49%	2%	-18%
	27010 Student Transportation; Service Area Direction	\$36,224	\$103,942	\$122,558	\$151,476	318%	46%	24%
	27100 Student Transportation; Vehicle Operation	\$586,656	\$603,389	\$744,225	\$880,422	50%	46%	18%
	27200 Student Transportation; Monitoring Services	\$23,005	\$35,412	\$53,362	\$63,880	178%	80%	20%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$219,138	\$353,385	\$593,907	\$598,783	173%	69%	1%
	27400 Student Transportation; Purchase of School Buses	\$234,720	\$445,140	\$0	\$710,118	203%	60%	
	27500 Student Transportation; Insurance on Buses	\$67,174	\$92,071	\$50,954	\$44,903	-33%	-51%	-12%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$1,167	\$538	\$909		-22%	69%
	27900 Student Transportation; Other Student Transportation Services	\$53,615	\$32,769	\$34,900	\$31,822	-41%	-3%	-9%
	27910 Student Transportation; Bus Driver Training	\$1,709	\$3,765	\$5,911	\$5,084	197%	35%	-14%
	31100 Food Services Operations; Service Area Direction	\$34,383	\$39,836	\$47,884	\$67,012	95%	68%	40%
	31200 Food Services Operations; Food Preparation and Dispensing	\$362,753	\$438,660	\$530,198	\$603,662	66%	38%	14%
	31300 Food Services Operations; Food Delivery	\$121	\$0	\$226	\$261	116%		16%
	31400 Food Services Operations; Food Purchases	\$449,196	\$494,056	\$546,586	\$566,579	26%	15%	4%
	31900 Other Food Services	\$267	\$334	\$330	\$322	21%	-4%	-3%
Overhead and Operational Total		\$5,456,030	\$6,505,906	\$7,046,820	\$8,244,949	51%	27%	17%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$10,050	\$0	\$0		-100%	
	33200 Community Recreation	\$19,067	\$48,531	\$53,495	\$70,636	270%	46%	32%
	33300 Civic Services	\$825	\$316	\$4,546	\$6,469	> 500%	> 500%	42%
	33400 Athletic Coaches	\$212,198	\$252,362	\$285,309	\$312,814	47%	24%	10%
	33910 High School Band Uniforms	\$0	\$0	\$5,000	\$0			-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$99,500	\$0	\$0	\$155,000	56%		
	43000 Facilities Acquisition and Construction; Professional Services	\$85,309	\$94,943	\$25,701	\$16,974	-80%	-82%	-34%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$24,200	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$1,052,889	\$753,935	\$579,076	\$702,142	-33%	-7%	21%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$308,326	\$308,326			0%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$39,738	\$81,214			104%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$15,895	\$8,072			-49%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$8,724	\$10,958	\$11,639		33%	6%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$45,238	\$51,706	\$71,929	\$95,635	111%	85%	33%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$251,969	\$171,922	\$241,172	\$200,190	-21%	16%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$63,485	\$107,605	\$97,642	\$144,007	127%	34%	47%
	51100 Debt Services; Principal on Debt; Bonds	\$339,867	\$34,867	\$34,867	\$189,867	-44%	445%	445%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$384,479	\$475,247	\$155,000		-60%	-67%
	52100 Debt Services; Interest on Debt; Bonds	\$662,101	\$0	\$0	\$148,294	-78%		
	52200 Debt Services; Interest on Debt; Temporary Loans	\$76,283	\$97,247	\$108,120	\$77,730	2%	-20%	-28%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$153,002	\$151,190			-1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,962,965	\$4,048,868	\$3,624,884	\$2,835,000	44%	-30%	-22%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$556,584	\$1,418,447			155%
	60700 Nonprogramed Charges; Scholarships	\$606	\$207	\$175	\$0	-100%	-100%	-100%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Whitley Co Cons Schools (8665)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Nonoperational Total		\$4,872,301	\$6,089,962	\$6,691,665	\$7,088,645	45%	16%	6%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$475,430	\$401,427	\$217,915	\$0			
	26492 2007 Account Code - Social Security	\$1,099,133	\$1,252,569	\$525,642	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$126,846	\$140,507	\$126,823	\$0			
	26494 2007 Account Code - Group Insurance	\$1,507,140	\$4,973,147	\$1,543,679	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$454	\$3,411	\$2,873	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$74,840	\$23,850	\$0			
Prorated By Fund Total		\$3,209,002	\$6,845,900	\$2,440,782	\$0			